

Charity Registration No. XR60594

Company Registration No. NI042517 (Northern Ireland)

CLUB UNITED

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2020

PAGES FOR FILING WITH REGISTRAR

CLUB UNITED

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CLUB UNITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs Naomi Cooke Mrs Felicia Killen Miss Marie Simpson Miss Whitney Neely Miss Jenny O'Donnell Miss Sandra Stewart Miss Elisha Thompson Miss Stacey Glasgow (Appointed 3 September 2019)
Secretary	Miss Sandra Stewart
Charity number	XR60594
Company number	NI042517
Registered office	Club United - Unit 1 Glendermott Valley Business Park, Church Brae Londonderry BT47 3QR
Independent examiner	Moore (NI) LLP 21/23 Clarendon Street Derry/Londonderry BT48 7EP
Bankers	Danske Bank 27 Glenshane Rd Londonderry BT47 2LN

CLUB UNITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 AUGUST 2020

The Trustees present their report and financial statements for the year ended 31 August 2020.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The principal objective of the club is the provision of childcare facilities, after school clubs and summer schemes.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Public Benefit

The objectives of the Trust are as listed. The Trust has considered the UK Charity Commission's guidance on public benefit and plans to ensure that it provides public benefit and achieves its objectives as set out in the Trust's Memorandum and Articles of Association.

The trustees give careful consideration to accessibility for all without discrimination on grounds of politics, religion, race, social or economic background.

Achievements and performance

During the year Club United has provided appropriate childcare facilities on a daily basis for children aged between 4 and 12 years old. The care is provided for all children regardless of religion, culture race or means. The club operated on a charitable non-trading basis. We have worked alongside parents and carers to ensure they were involved in the planning of activities to ensure the best interests of the children were catered for as well as offering numerous play opportunities for them. We planned and organised activities, trips and workshops in relation to different cultures and beliefs to ensure that each child was catered for. The objective of the workshops was to educate and inform children of the benefits of cultural diversity. It also provided opportunity for children to play together in a neutral environment and build lasting friendships with peers from different religious and cultural backgrounds whilst having fun.

Club United studied the needs of children within the setting and with the experience and knowledge of our qualified staff we recognised the needs of children and families within our local communities. We have provided a safe, caring and stimulating environment for the children to attend whilst giving parents and carers the opportunity to return to work or training by providing these services at an affordable cost.

The government announced measures on 23rd March 2020, to stem the national fight against Coronavirus. This meant we were only permitted to provide our childcare services to key workers. In July 2020, some restrictions were lifted and we were able to resume our usual activities but with limited numbers of children and additional cleaning measures being put in place.

Financial review

The results for the year are set out on page 7.

Total incoming resources for the year were £71,296 of which 46% was generated from grants.

Total resources expended were £64,365 of which 100% was expended on direct activities.

CLUB UNITED

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 AUGUST 2020

Reserves Policy

The Trust aims to continue to increase reserves to ensure the stability of programmes, employment and everyday operations of the organisation.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Going Concern

Having reviewed the Trust's forecasts, the trustees have a reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future. The principal factors underlying this judgement include:

- Current levels of financial performance by comparison with budgeted expectations;
- Continuing support from the funders

Accordingly, the Trust continues to adopt the going concern basis of accounting in preparing the annual financial statements.

Structure, governance and management

Governing Document

Club United is governed by its Memorandum and Articles of Association dated 8th February 2002.

The Trust is a charitable company limited by guarantee and accepted as a charity by HM Revenue and Customs under reference XR60594.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs Naomi Cooke

Mrs Felicia Killen

Miss Marie Simpson

Miss Whitney Neely

Miss Jenny O'Donnell

Miss Sandra Stewart

Miss Elisha Thompson

Miss Stacey Glasgow

(Appointed 3 September 2019)

Appointment of Trustees

The Charity Trustees are also Directors of the company. A Trustee is initially elected by the Board in accordance with the Memorandum and Articles of Association.

Risk Management

The charity has developed a Risk Management Policy in relation to welfare and protection of the children who are members of the club. A Corporate Financial Risk Register is being drawn up to prioritise the risks requiring action. Risk Registers will be reviewed and updated on a regular basis or as soon as a potential risk is identified. Analysis for each risk will be detailed in the Risk Register together with the controls currently in place to mitigate the risk and the further actions required to minimise the risk.

Organisation

The Board of Trustees which administers the Trust meets on a monthly basis.

Trustee Induction

All new trustees are given an induction and provided with relevant documentation.

CLUB UNITED

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 AUGUST 2020

Statement of Trustees' responsibilities

The Trustees, who are also the directors of Club United for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees' report was approved by the Board of Trustees.

Miss Jenny O'Donnell

Trustee

Dated: 20 August 2021

Miss Sandra Stewart

Trustee

Dated:20 August 2021

CLUB UNITED

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CLUB UNITED

We report on the accounts of the charity for the year ended 31 August 2020, which are set out on pages 6 to 15.

Respective responsibilities of Trustees and examiner

The trustees, who are also the directors of Club United for the purposes of company law, are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied ourselves that the charity is not subject to audit under company law, and is eligible for independent examination, it is our responsibility to:

- (i) examine the accounts under section 65 of the Charities Act
- (ii) follow the procedures laid down in the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act
- (iii) state whether particular matters have come to our attention.

Basis of independent examiner's report

We have examined your charity accounts as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

We have completed our examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, we have found no matters that require drawing to your attention.

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Moore (NI) LLP

Chartered Accountants Ireland
21/23 Clarendon Street
Derry/Londonderry
BT48 7EP

Dated: 20 August 2021

CLUB UNITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 AUGUST 2020

		Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
	Notes						
Income and endowments from:							
Charitable activities	3	39,403	31,543	70,946	66,864	6,200	73,064
Other trading activities	4	-	-	-	115	-	115
Other income	5	350	-	350	3,478	-	3,478
Total income		39,753	31,543	71,296	70,457	6,200	76,657
Expenditure on:							
Charitable activities	6	40,125	24,240	64,365	77,289	6,200	83,489
Net (expenditure)/income for the year/ Net movement in funds		(372)	7,303	6,931	(6,832)	-	(6,832)
Fund balances at 1 September 2019		19,811	-	19,811	26,642	-	26,642
Fund balances at 31 August 2020		19,439	7,303	26,742	19,810	-	19,810

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

CLUB UNITED

BALANCE SHEET

AS AT 31 AUGUST 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	10		12,655		14,361
Current assets					
Debtors	11	10,746		10,669	
Cash at bank and in hand		12,306		4,105	
		23,052		14,774	
Creditors: amounts falling due within one year	12	(8,965)		(9,325)	
Net current assets			14,087		5,449
Total assets less current liabilities			26,742		19,810
Income funds					
Restricted funds			7,303		-
Unrestricted funds - general			19,439		19,810
			26,742		19,810

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2020. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The director acknowledges her responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 20 August 2021

Miss Jenny O'Donnell
Trustee

Miss Sandra Stewart
Trustee

Company Registration No. NI042517

CLUB UNITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2020

1 Accounting policies

Charity information

Club United is a private company limited by guarantee incorporated in Northern Ireland. The registered office is , Club United - Unit 1, Glendermott Valley Business Park, Church Brae, Londonderry, BT47 3QR.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds are unrestricted funds set aside at the discretion of the trustees for specific purposes. The designated funds for fixed assets is that part of unrestricted funds that represents fixed assets held.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

CLUB UNITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

1 Accounting policies

(Continued)

Expenditure on charitable activities includes the costs of services undertaken to further the purposes of the charity and their associated support costs.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	10% straight line
Fixtures and fittings	10% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

CLUB UNITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

CLUB UNITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

3 Charitable activities

	2020 £	2019 £
Fee income	38,403	50,664
Performance related grants	29,003	22,400
Other income	3,540	-
	<u>70,946</u>	<u>73,064</u>

Analysis by fund	
Unrestricted funds - general	39,403
Restricted funds	31,543
	<u>70,946</u>

For the year ended 31 August 2019

Unrestricted funds - general	66,864
Restricted funds	6,200
	<u>73,064</u>

Performance related grants

Halifax Foundation	4,000	-
DCSDC Good Relations	500	-
Early Years	7,303	-
HSCB / Brightstart	16,200	16,200
Clear Small Grant	1,000	-
National Lottery Fund	-	6,200
Other	-	-
	<u>29,003</u>	<u>22,400</u>

4 Other trading activities

	Total	Unrestricted funds general
	2020 £	2019 £
Fundraising events	-	115
	<u>-</u>	<u>115</u>

CLUB UNITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

5 Other income

	Unrestricted funds general 2020 £	Total 2019 £
Other income	350	3,478

6 Charitable activities

	2020 £	2019 £
Staff costs	45,335	58,962
Depreciation and impairment	1,706	1,706
Staff training	-	1,105
Rent & Rates	5,398	7,935
Light & Heat	1,803	1,490
Clearing	236	327
Repairs & Maintenance	450	960
Printing, Postage & Stationery	1,171	1,390
Advertising	-	119
Telephone	1,113	1,108
Travel Expenses	-	7
Activities	1,994	3,160
Bank Charges & Interest	123	186
Sundry Expenses	2,669	2,638
	61,998	81,093
Share of governance costs (see note 7)	2,367	2,396
	64,365	83,489
Analysis by fund		
Unrestricted funds - general	40,125	77,288
Restricted funds	24,240	6,201
	64,365	83,489
For the year ended 31 August 2019		
Unrestricted funds - general	77,288	
Restricted funds	6,201	
	83,489	

CLUB UNITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

7 Support costs

	Support costs	Governance costs	2020	2019	Basis of allocation
	£	£	£	£	
Audit fees	-	1,830	1,830	1,860	Governance
Insurance	-	537	537	536	Governance
	<u>-</u>	<u>2,367</u>	<u>2,367</u>	<u>2,396</u>	
Analysed between					
Charitable activities	-	2,367	2,367	2,396	
	<u>-</u>	<u>2,367</u>	<u>2,367</u>	<u>2,396</u>	

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Child care and summer scheme	4	6
Average volunteers	<u>2</u>	<u>2</u>
Total	<u>6</u>	<u>8</u>
Employment costs	2020	2019
	£	£
Wages and salaries	44,011	58,158
Other pension costs	<u>1,324</u>	<u>804</u>
	<u>45,335</u>	<u>58,962</u>

There were no employees whose annual remuneration was £60,000 or more.

CLUB UNITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

10 Tangible fixed assets

	Leasehold improvements £	Fixtures and fittings £	Total £
Cost			
At 1 September 2019	3,805	13,247	17,052
At 31 August 2020	3,805	13,247	17,052
Depreciation and impairment			
At 1 September 2019	619	2,072	2,691
Depreciation charged in the year	381	1,325	1,706
At 31 August 2020	1,000	3,397	4,397
Carrying amount			
At 31 August 2020	2,805	9,850	12,655
At 31 August 2019	3,186	11,175	14,361

11 Debtors

	2020 £	2019 £
Amounts falling due within one year:		
Other debtors	10,746	10,669

12 Creditors: amounts falling due within one year

	2020 £	2019 £
Other taxation and social security	1,608	2,526
Trade creditors	3,387	2,825
Other creditors	258	262
Accruals and deferred income	3,712	3,712
	8,965	9,325

13 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £1,324 (2019 - £804).

CLUB UNITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

14 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2020 £	2020 £	2020 £	2019 £	2019 £	2019 £
Fund balances at 31 August 2020 are represented by:						
Tangible assets	12,655	-	12,655	14,361	-	14,361
Current assets/(liabilities)	6,784	7,303	14,087	5,449	-	5,449
	<u>19,439</u>	<u>7,303</u>	<u>26,742</u>	<u>19,810</u>	<u>-</u>	<u>19,810</u>

15 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.